

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

DAVID A STURMAN, et al.,
Petitioners,

v.

UNITED STATES OF AMERICA,
Respondent.

ASSOCIATED SYSTEM APPLICATION
PROFESSIONALS, INC.,

Petitioner,

v.

UNITED STATES OF AMERICA,
Respondent.

Case No. [20-cv-07564-JSC](#)

**ORDER RE: JUDICIAL REFERRAL
FOR PURPOSE OF DETERMINING
RELATIONSHIP**

Re: Dkt. No. 24

Before the Court is a *sua sponte* judicial referral from the Honorable Thomas S. Hixson for consideration of whether the above-captioned cases are related to *United States of America v. Associated Systems Application Professionals, Inc., et al*, Case. No. 3:20-cv-09101-TSH. (Dkt. No. 24.)¹ The time for filing an opposition or statement of support has passed. *See* N.D. Cal. Civ. L.R. 3-12(e), 7-11(b). For the reasons set forth below, the referred case is unrelated to the above-captioned cases.

Civil Local Rule 3-12(a) defines a “related case” as one that concerns “substantially the same parties, property, transaction, or event[.]” N.D. Cal. Civ. L.R. 3-12(a)(1). It must also

¹ Unless otherwise noted, record citations are to material in the Electronic Case File (“ECF”) in *Sturman, et al. v. United States of America*, Case No. 3:20-cv-07564JSC; pinpoint citations are to the ECF-generated page numbers at the top of the documents.

1 appear “likely that there will be an unduly burdensome duplication of labor and expense or
2 conflicting results if the cases are conducted before different Judges.” *Id.* at (a)(2). Here, neither
3 element is satisfied. First, the above-captioned cases are petitions to quash third-party summonses
4 issued by the Internal Revenue Service in connection with tax return audits. They concern David
5 and Celinda Sturman, Case. No. 3:20-cv-7564-JSC, and Associated System Application
6 Professionals, Inc. (“ASAP”), Case No. 3:20-cv-7787-JSC. In contrast, the referred case is an
7 action to “reduce to judgment certain unpaid federal tax assessments made against” multiple
8 Defendants that are not involved in the above-captioned cases, including Eddies Bookstores, Inc.
9 and Goldie Book Stores Inc. (Case No. 3:20-cv-9101-TSH, Dkt. No. 1 at 2-3.) The actions thus
10 do not concern “substantially the same parties, property, transaction, or event[s]” as the petitions
11 to quash. (*Id.* at 43.) *See also* N.D. Cal. Civ. L.R. 3-12(a)(1).

12 Accordingly, the cases are not related. No change in case assignment will be made.

13 **IT IS SO ORDERED.**

14 Dated: April 21, 2021

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16 JACQUELINE SCOTT CORLEY
17 United States Magistrate Judge
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